

9281

RECEIVED
LEGISLATIVE AUDITOR
06 JUL -5 PM 1:21

CAMERON PARISH RECREATION
DISTRICT No. 7

FINANCIAL STATEMENTS

December 31, 2005

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7/26/06

REQUIRED SUPPLEMENTAL INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS

CAMERON PARISH RECREATION DISTRICT NO 7
December 31, 2005

Management's Discussion and Analysis

My discussion and analysis of the Cameron Parish Recreation District No. 7 (the District) financial performance provides an overview to the District's financial activities for the two years ended December 31, 2005. Please read in conjunction with the District's basic financial statements which begin on page 8.

Financial Highlights

- * The District's net assets decreased by \$16,142 during the year ended December 31, 2005, primarily due to hurricane related losses of \$23,888.
- * While total net assets decreased by about 10.22%, there was also a decrease of 6.28% in unrestricted net assets. Unrestricted net assets are those assets available to meet the day- to day operating needs of the District.

Using This Annual Report

This annual report consists of Management's Discussion and Analysis, the basic financial statements, and notes to the financial statements. Management's Discussion and Analysis provides a narrative of the District's financial performance and activities for the year ended December 31, 2005. The basic financial statements provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business. The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements.

The basic financial statements consist of three statements:

- * The Statement of Net Assets presents information on all of the District's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.
- * The Statement of Activities presents information showing how the District's net assets changes during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Certain revenues and expenses are reported in this statement that will result in cash flows in future periods.
- * The Statement of Cash Flows presents information showing how the District's cash changed during the most recent fiscal year. It shows the sources and uses of cash.

See Independent Auditor's Report

Financial Analysis of the District as a Whole

A summary of net assets is presented on the next page.

See Independent Auditor's Report

CAMERON RECREATION DISTRICT No.7

DECEMBER 31, 2005

Management's Discussion and Analysis

Table 1
Net Assets

	<u>2005</u>	<u>2004</u>	<u>% Change</u>
Current Assets	\$ 126,918	\$ 142,642	(11.02%)
Capital assets, net of depreciation	<u>68,075</u>	<u>93,406</u>	<u>(27.12%)</u>
Total Assets	\$ <u>194,993</u>	<u>236,048</u>	<u>(17.39%)</u>
Current liabilities	\$ 18,989	\$ 27,933	(32.02)%
Current liabilities payable from restricted assets	----	----	-----
Noncurrent liabilities	<u>34,189</u>	<u>50,158</u>	<u>(31.84)%</u>
Total Liabilities	<u>53,178</u>	<u>78,091</u>	<u>(31.90)%</u>
Invested in capital assets	16,310	27,406	(40.48%)
Unrestricted net assets	98,579	105,189	(6.28%)
Restricted-protested taxes	<u>26,926</u>	<u>25,362</u>	<u>6.17%</u>
Total Net Assets	\$ <u>141,815</u>	\$ <u>157,957</u>	<u>(10.22%)</u>

Invested in capital assets represent the District's long-term investment in capital assets, net of accumulated depreciation, and is not available for current operations.

A summary of changes in net assets is presented below.

Table 2
Changes in Net Assets

	<u>Year ended December 31</u>		<u>% Change</u>
	<u>2005</u>	<u>2004</u>	
Operating revenues	\$ 14,960	\$ 25,743	(41.88%)
(charges for services, leases and other)			
Non-operating revenues	<u>13,124</u>	<u>40,028</u>	<u>(67.21%)</u>
(government subsidies and interest income)			
Total Revenues	<u>28,084</u>	<u>65,771</u>	<u>(57.30%)</u>
Operating expenses			
Depreciation	4,784	8,563	44.13%
Other	<u>39,442</u>	<u>50,135</u>	<u>21.33%</u>
Total Expenses	<u>44,226</u>	<u>58,698</u>	<u>24.66%</u>
Change in net assets	\$ <u>(16,142)</u>	\$ <u>7,073</u>	<u>(328.22%)</u>

See Independent Auditor's Report

CAMERON RECREATION DISTRICT NO 7

December 31, 2005

Management's Discussion and Analysis

Capital Assets

At December 31, 2005 and 2004, the District had \$16,310 and \$27,406 respectively, invested in capital assets, including land, equipment, at net value after depreciation and related debt. Additions to capital assets during the year ended December 31, 2005, were zero. The reduction in capital assets came solely from recording depreciation expense for 2005 and destruction of equipment from Hurricane Rita.

Current Liabilities Payable from Restricted Assets

There were no current liabilities payable from restricted assets at December 31, 2005 or 2004.

Non-Current Liabilities

There was a decrease of \$15,969 in noncurrent liabilities due to the District's scheduled debt payment based on 14.42% interest. The \$34,189 represents the long term portion of the total debt which has a four year maturity with annual payments of \$18,246, including interest at 4.42%.

Contacting the District's Financial Management

This financial report is designed to provide a general overview of the District's accountability for the money it receives. If you have questions about this report or need additional information, contact the Cameron Recreation District No.7 at 148 Bernard Rd., Cameron, LA 70631.

See Independent Auditor's Report

ELLIOTT AND ASSOCIATES

P.O. Box 1287
Leesville, La. 71496

(337) 239-2535
(337) 238-5135
Fax 239-2295

W. Micheal Elliott, CPA

Board of Commissioners
Cameron Parish Recreation District No. 7

I have compiled the accompanying general purpose financial statements, as listed in the table of contents, of Cameron Parish Recreation District No. 7 as of and for the year ended December 31, 2005, and the accompanying supplementary information, as listed in the table of contents, which is presented for supplementary analysis purposes, in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements and supplementary schedules information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Elliott & Assoc. "APAC"
Leesville, Louisiana
June 12, 2006

BASIC FINANCIAL STATEMENTS

CAMERON PARISH RECREATION DISTRICT NO 7

STATEMENT OF NET ASSETS

December 31, 2005

ASSETS

ASSETS

Current assets

Cash and cash equivalents (Note 2) \$ 65,521

Receivables (Note 3):

Ad valorem taxes 61,397

Total current assets 126,918

Noncurrent assets

Capital assets, net of accumulated
depreciation (Note 4) 68,075

Total noncurrent assets

TOTAL ASSETS \$ 194,993

The accompanying notes are an integral part of this statement.

LIABILITIES**Current liabilities**

Accounts payable	\$ 37
Note payable (Note 5)	15,969
Accrued interest payable	1,607
Salary payable	---
Retirement deductions payable	<u>1,376</u>

Total current liabilities 18,989

Longterm Liabilities

Note payable (Note 5)	<u>34,189</u>
-----------------------	---------------

Total Longterm Liabilities 34,189

TOTAL LIABILITIES

53,178

NET ASSETS

Invested in capital assets, net of related debt	16,310
Restricted - protested taxes	25,961
Unrestricted	<u>99,544</u>

TOTAL NET ASSETS

\$ 141,815

CAMERON PARISH RECREATION DISTRICT NO 7
Statement of Revenues, Expenses and
Changes in Fund Net Assets
For the year ended December 31, 2005

OPERATING REVENUES

Charges for sales and services 14,960

Total operating revenues 14,960

OPERATING EXPENSES

Current:

Salaries and related benefits 16,704

Operation of plant 22,738

Depreciation (Note 4) 4,784

Total operating expenses 44,226

OPERATING LOSS (29,266)

NON-OPERATING REVENUES (EXPENSES) :

Hurricane losses (Note 4) (23,888)

Ad valorem taxes (Note 3) 38,790

Interest expense (Note 5) (2,377)

Interest income 599

**Total nonoperating
revenues (expenses)** 13,124

NET DECREASE IN NET ASSETS (16,142)

NET ASSETS - BEGINNING OF YEAR 157,957

NET ASSETS - END OF YEAR \$ 141,815

The accompanying notes are an integral part of this statement.

CAMERON PARISH RECREATION District No. 7
Statement of Cash Flows
For the year ended December 31, 2005

CASH FLOWS FROM OPERATING ACTIVITIES	
Grants received from governments	---
Cash payments to suppliers	
For goods and service	(76,723)
Cash payments to employees for services	<u>18,704</u>
Net cash provided by operating activities	<u>(58,019)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Ad valorem taxes	<u>34,545</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES	
Repayment of indebtedness	(15,842)
Acquisition of property, plant and equipment	<u>18,748</u>
NET CASH USED BY CAPITAL FINANCING ACTIVITIES	<u>2,906</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	<u>599</u>
Increase in cash	(19,969)
CASH, BEGINNING OF YEAR	<u>85,490</u>
CASH, END OF YEAR	<u><u>\$ 65,521</u></u>
CLASSIFIED AS:	
Current Assets	\$ 65,521
Restricted	---
TOTAL CASH	<u><u>\$ 65,521</u></u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating income (loss)	\$ (36,640)
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	(12,308)
Changes in assets and liabilities:	
Accounts Receivable	---
Other current assets	---
Accounts payable	(723)
Other Current Liabilities	(8,426)
Customer Deposits	<u>78</u>
NET CASH(used) BY OPERATING ACTIVITIES	<u>(58,019)</u>
The accompanying notes are an integral part of this statement.	

CAMERON PARISH RECREATION DISTRICT NO 7
December 31, 2005

Notes to the Financial Statements

1. **ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES**

The Cameron Parish Recreation District No. 7 is a political subdivision of the Cameron Parish Police Jury. The District is governed by a board of commissioners, composed of five members, who serve with compensation and are appointed for terms of my years by the Cameron Parish Police Jury.

The financial statements of the CAMERON PARISH RECREATION DISTRICT NO 7 have been prepared in conformity with accounting principles generally accepted in the United States of American (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing government accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

Reporting Entity

GASB Statement No. 14, The Reporting Entity, as amended, established criteria for determining the government reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the District is considered a component unit, since it is a subdivision of the Cameron Parish Police Jury "Jury" that reports to the Jury. As used in GASB Statement No 14, fiscally independent means that the District may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issued bonded debt. The District only does certain of the above functions and it's board members are also appointed by the Jury, Thus the District is classified as a component unit.

CAMERON PARISH RECREATION DISTRICT NO 7

December 31, 2005

Notes to the Financial Statements

Basis of Presentation

As stated above, effective January 1, 2002, the District adopted the provisions of Statement No. 34 and Statement No. 37. These statements established standards for external financial reporting for all state and governmental entities, which includes a statement of net assets, a statement of revenues, expenses and changes in net assets, and a statement of cash flows. It requires the classification of net assets into three components - invested in capital assets, net of related debt; restricted; and unrestricted. These classifications are defined as follows:

- * Invested in capital assets, net of related debt: This component of net assets consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- * Restricted net assets: This component of net assets consists of constraints imposed by creditors (such as through debt covenants), contributors, laws or regulations of other governments, or through constitutional provisions or enabling legislation.
- * Unrestricted net assets: This component of net assets consists of net assets that do not meet the definition of restricted or invested in capital assets, net of any related debt.

Fund Accounting

Effective January 1, 2002, the accounts of the District are organized on the basis of an enterprise fund. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises- where the intent of the governing body is that the costs expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed primarily through user charges or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

CAMERON PARISH RECREATION DISTRICT NO 7
December 31, 2005

Notes to the Financial Statements

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Enterprise funds follow GAAP prescribed by the Government Accounting Standards Board and Financial Accounting Standards Board's Standards issued prior to November 30, 1989. Enterprise funds are accounted for on a flow of economic measurement focus. With this measurement focus, all assets and liabilities associated with the operating of these funds are included on the balance sheet. The operating statement presents increases (revenues) and decreases (expenses) in total net assets.

The accrual basis of accounting is utilized by enterprise funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Enterprise funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with its principal ongoing operations. The principal operating revenues of the District are charges for water sales. Operating expenses include costs of providing water services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Cash

Cash includes amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the government.

Capital Assets

All purchased capital assets are stated at cost. Donated capital assets are valued at their estimated fair market value on the date received. Depreciation of all exhaustible capital assets is charged against operations. Depreciation is computed over the estimated useful lives of five years using the straight-line method.

CAMERON PARISH RECREATION DISTRICT NO 7

December 31, 2005

Notes to the Financial Statements

Compensated Absences

Vested or accumulated vacation and sick leave are recorded on the Cameron Parish Police Jury records as the benefits accrued to employees. No liability is recorded for compensated absences that relate to future service or that are contingent on a specific event that is outside the control of the employer and employees.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimated and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

2. **CASH AND INVESTMENT COLLATERAL**

Under state law, the District may deposit funds with a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The District may invest in United States bonds, treasury notes, time certificates of deposit of any bank domiciled or having a branch office in the State of Louisiana, investments as stipulated in state law, or any other federally insured investment.

At December 31, 2005, the District had cash and investments as follows:

	<u>UNRESTRICTED</u>	<u>RESTRICTED</u>	<u>TOTAL</u>
Cash (demand deposits) and certificate of deposit	<u>\$ 65,521</u>	<u>\$ ---</u>	<u>\$ 65,521</u>

At year end, the carrying amount of the District's deposits (demand deposits and certificates of deposit) was \$65,521, bank balances were \$65,809. These deposits were covered in full by FDIC insurance. These deposits are stated at cost.

CAMERON PARISH RECREATION DISTRICT NO 7
December 31, 2005

Notes to the Financial Statements

3. RECEIVABLES

Receivables at December 31, 2005 consist of the following:

Ad valorem taxes--unrestricted	\$ <u>61,397</u>
--------------------------------	------------------

Net Total Receivables	\$ <u>61,397</u>
--------------------------	------------------

The amount included in the ad valorem receivable on the balance sheet is for ad valorem taxes which attach as an enforceable lien on property as of January 1 of each year. Taxes are levied to the taxpayers in November. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are budgeted in the year billed.

The District utilizes the Cameron Parish Tax Collector/Sheriff to bill and collect its property taxes using the assessed values determined by the tax assessor of Cameron Parish.

For the year ended December 31, 2005, taxes of 2.51 mils was levied on property with assessed valuation totaling at \$17,034,811 and was dedicated to the operations of the recreation district.

The total amount levied was \$47,258. Furthermore, collections of delinquent taxes and other adjustments and protested taxes resulted in total collections of \$38,790.

CAMERON PARISH RECREATION DISTRICT NO 7
December 31, 2005

Notes to the Financial Statements (Continued)

4. CHANGES IN CAPITAL ASSETS/HURRICANE LOSSES

	Balance <u>12/31/04</u>	<u>Additions</u>	<u>Retirements</u>	Balance <u>12/31/05</u>
Land				
Improvements				
other than				
equipment	12,450	---	---	12,450
Pool Improvements	78,322	---	(15,019)	63,303
Recreation				
Equipment	<u>21,567</u>	<u>---</u>	<u>(18,749)</u>	<u>2,818</u>
Totals	\$ <u>112,339</u>	<u>---</u>	<u>(33,768)</u>	\$ 78,571
Accumulated				
depreciation				<u>(10,476)</u>
Net capital				
assets				\$ <u>68,075</u>

Depreciation expense included in the financial statements for the fiscal year is \$4,784.

Capital assets are depreciated using the straight line method over the following estimated useful lives:

Recreation equipment	5 years
----------------------	---------

The reduction in recreation assets of \$33,768 was due entirely to recreation equipment totally destroyed by Hurricane Rita. The net book value of the assets destroyed was \$22,738. No FEMA or insurance reimbursement has been received to date by the district.

CAMERON PARISH RECREATION DISTRICT NO 7
December 31, 2005

Notes to the Financial Statements (Continued)

5. LONG TERM DEBT

On June 9, 2005, the District borrowed \$66,000 from Cameron State Bank to finance a complete upgrade on its pool and related facilities. The debt has a term of four years at 4.42% with annual payments of \$18,240 each on April 1, 2005 through April 1, 2008. The debt is unsecured and the 2005 activity is shown below:

Balance 12/31/04	\$ 66,000
Plus: Debt proceeds	---
Less: Debt payments	<u>(15,842)</u>
Balance 12/31/05	<u>\$ 50,158</u>

The current maturities on this debt, including interest of \$12,960, are as follows:

<u>Year ending Dec 31,</u>	<u>Amount</u>
2006	18,240
2007	18,240
2008	<u>18,240</u>
Total	<u>54,720</u>
Less interest included In above amounts	<u>(4,562)</u>
Total	<u>\$ 50,158</u>

December 31, 2005

Notes to the Financial Statements (Continued)

6. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft or damage and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The District carries commercial insurance as outlined in the following table. Settled claims did not exceed commercial coverage for any of the past three fiscal years.

LIMITS OF <u>COVERAGE</u>	
Workmen's compensation	\$ 225,000
Auto liability	1,000,000
Commercial general liability	2,000,000

The District covers all other losses, claim settlements, and judgments from operating restyles. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated.

The District was not involved in any litigation nor did it have asserted claims lodged against it.

SUPPLEMENTARY INFORMATION

**CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 4
SCHEDULE OF COMPENSATION PAID BOARD MEMBERS
FOR THE YEAR ENDED December 31, 2005**

The Board of Commissioners of the Cameron Parish Recreation District No. 7 served without compensation for the year ended December 31, 2005.

See independent auditor's report.

ELLIOTT & ASSOCIATES, INC.
Professional Accounting Corporation
P. O. Box 1287
Leesville, Louisiana 71496-1287

(337) 239-2535
(337) 238-5135
Fax 239-2295

W. Micheal Elliott, CPA

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED- UPON PROCEDURES**

Board of Commissioners
Cameron Parish Recreation District No. 7

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Cameron Parish Recreation District No. 7 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the year ended December 31, 2005 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed- upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of procedures described below either for the purpose for which this report has been requested or for any other purpose.

PUBLIC BID LAW

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000 and determine whether such purchases were made in accordance with LSARS 38:211-2251 (the public bid law).

There were no expenditures over \$15,000 during the year ended December 31, 2005.

**CODE OF ETHICS FOR PUBLIC OFFICIALS
AND PUBLIC EMPLOYEES**

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided me with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided me with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed- upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management (agreed-upon procedures (3)) appeared on the list provided by management in agreed-upon procedure (2).

BUDGETING

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided me with a copy of the original budget and one amendment to the budget during the year.

6. Trace the budget adoption and amendments to the minute book.

I traced the adoption of the original budget to the minutes held on December 14, 2004, which indicated that the budget had been adopted by the Board by a vote of 3 in favor and 0 opposed. One amendment was made to the budget during the year on December 13, 2005.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more if actual expenditures exceeded amounts by 5% or more.

I compared the revenues and expenditures of the final budget to actual revenues and expenditures and no negative variances of greater than 5% of actual revenue and expenditures were noted.

ACCOUNTING AND REPORTING

8. Randomly select 6 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

I examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

All of the payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the Board. In addition, each of disbursements were traced to the District's minute book where they were approved by the full Board of Commissioners.

MEETINGS

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meeting law).

The Cameron Parish Recreation District No. 7 is only required to post a notice of each meeting and the accompanying agenda on the door of the Board's office building. Although management has asserted that such documents were properly posted, I could find no evidence supporting such assertion other than an unmarked copy of the notices and agendas.

DEBT

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

I inspected copies of all bank deposit slips for the period under examination and noted no deposits which appear to be proceeds of loans, bonds, or like indebtedness.

ADVANCES AND BONUSES

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

I inspected payroll records for the year and noted no instances which could indicated payments to employees which would constitute bonuses, advances, or gifts. A review of the minutes also noted no approval for such payments.

My prior year report, dated June 13, 2005, did not indicate any comments or unresolved matters.

I was not engaged to , and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of Cameron Parish Recreation District No. 7 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Elliott & Assoc. "APAC"

Leesville, Louisiana

June 12, 2006

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

6/1/06 (Date Transmitted)

Cameron Parish Recreation District #7

Elliot & Associates

(Auditors)

In connection with your review of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making those representations.

These representations are based on the information available to us as of (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes [☒] No [☐]

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [☒] No [☐]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [☒] No [☐]

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [☒] No [☐]

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [☒] No [☐]

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:483, and/or 39:92, as applicable.

Yes [☒] No []

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [☒] No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [☒] No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1874 Louisiana Constitution, Article VI, Section 33 of the 1874 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [☒] No []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1874 Louisiana Constitution, LSA-RS 14:138, and AG opinion 78-728.

Yes [☒] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

Evelyn Nunez Secretary 6/01/06 Date
N/A
Angelia Connor Treasurer 6/01/06 Date
President